

STATE OF IOWA  
DEPARTMENT OF COMMERCE  
UTILITIES BOARD

IN RE:  CITIZENS MUTUAL TELEPHONE COOPERATIVE, f/k/a THE CITIZENS MUTUAL TELEPHONE COMPANY	DOCKET NO. SPU-04-26
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**ORDER RECOGNIZING CORPORATE NAME CHANGE  
AND ISSUING AMENDED CERTIFICATE**

(Issued September 15, 2004)

On August 26, 2004, Citizens Mutual Telephone Cooperative (Citizens Cooperative), f/k/a The Citizens Mutual Telephone Company (Citizens Company), filed with the Utilities Board (Board) a letter of notification indicating a corporate name change from Citizens Company to Citizens Cooperative. In support of its request, Citizens Cooperative states that neither the ownership structure of the company nor its principals were affected by the name change. Citizens Cooperative has filed a replacement tariff that reflects the corporate name change.

The Board will recognize the change in the corporate name of "The Citizens Mutual Telephone Company" to "Citizens Mutual Telephone Cooperative" and will issue an amended certificate concurrently with this order reflecting the corporate name change.

**IT IS THEREFORE ORDERED:**

1. The Board recognizes the corporate name change from The Citizens Mutual Telephone Company to Citizens Mutual Telephone Cooperative.
2. Amended Certificate No. 0028 is being issued concurrently with this order. Under this amended certificate, Citizens Mutual Telephone Cooperative will be allowed to provide local exchange service as shown by its tariffs as currently and subsequently approved.

**UTILITIES BOARD**

/s/ Diane Munns

/s/ Mark O. Lambert

ATTEST:

/s/ Judi K. Cooper  
Executive Secretary

/s/ Elliott Smith

Dated at Des Moines, Iowa, this 15<sup>th</sup> day of September, 2004.